



3015 (02-09-04)

ANNUAL REPORT

OF

Name: CAMBRIA WATER UTILITY

Principal Office: P.O. BOX 295
CAMBRIA, WI 53923

For the Year Ended: DECEMBER 31, 2000

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CAMBRIA WATER UTILITY

Utility Address: P.O. BOX 295

CAMBRIA, WI 53923

When was utility organized? 1/1/1925

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: LOIS FRANK

Title: CLERK

Office Address:

P.O. BOX 295

CAMBRIA, WI 53923

Telephone: (920) 348 - 5443

Fax Number: (920) 348 - 6050

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: MR DEAN S TILLEMA

Title: CPA

Office Address: WESTRA, TILLEMA & O'CONNOR, LLC

111 E. MAIN STREET

WAUPUN, WI 53963

Telephone: (920) 324 - 9711

Fax Number: (920) 324 - 8868

E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:****Period covered by most recent audit:**

Names and titles of utility management including manager or superintendent:

Name: CHESTER STRINGFIELD**Title:** VILLAGE PRESIDENT**Office Address:**P.O. BOX 295
CAMBRIA, WI 53923**Telephone:** (920) 348 - 6050**Fax Number:** (920) 348 - 6050**E-mail Address:**

Name: JERRY JONES**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**P.O. BOX 295
CAMBRIA, WI 53923**Telephone:** (920) 348 - 5443**Fax Number:** (920) 348 - 6050**E-mail Address:**

Name of utility commission/committee: CAMBRIA WATER UTILITY COMMISSION

Names of members of utility commission/committee:

JIM EBERT, MEMBER

GORDON EVANS, MEMBER

GARY NEHRING, MEMBER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?**NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	173,531	132,817	1
Operating Expenses:			
Operation and Maintenance Expense (401)	63,003	60,030	2
Depreciation Expense (403)	23,056	21,536	3
Amortization Expense (404)	0	0	4
Taxes (408)	15,628	14,780	5
Total Operating Expenses	101,687	96,346	
Net Operating Income	71,844	36,471	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	71,844	36,471	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	21,301	4,377	9
Miscellaneous Nonoperating Income (421)	0	35,783	10
Total Other Income	21,301	40,160	
Total Income	93,145	76,631	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	131	0	12
Total Miscellaneous Income Deductions	131	0	
Income Before Interest Charges	93,014	76,631	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	44,030	0	13
Amortization of Debt Discount and Expense (428)	2,489	3,060	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	18,720	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	46,519	21,780	
Net Income	46,495	54,851	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(108,620)	(152,407)	19
Balance Transferred from Income (433)	46,495	54,851	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	11,064	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(62,125)	(108,620)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE	0	3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON TEMPORARY INVESTMENTS	21,301	4
Total (Acct. 419):	21,301	
Miscellaneous Nonoperating Income (421):		
DIVIDEND FROM ELECTRIC COMPANY	0	5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE	0	6
Total (Acct. 425):	0	
Other Income Deductions (426):		
MISCELLANEOUS NON-OPERATION EXPENSE	131	7
Total (Acct. 426):	131	
Miscellaneous Credits to Surplus (434):		
NONE	0	8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE	0	9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	0	11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	173,531	0	0	0	173,531	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0	0		0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	173,531	0	0	0	173,531	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,586,684	1,215,927	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	294,888	271,627	2
Net Utility Plant	1,291,796	944,300	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	47,760	12,914	8
Temporary Cash Investments (132)	372,593	84,210	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	18,366	23,509	11
Other Accounts Receivable (143)	30,587	33,934	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	64,115	56,786	14
Materials and Supplies (150)	16,139	16,114	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	549,560	227,467	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	27,606	1,537	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	27,606	1,537	
Total Assets and Other Debits	1,868,962	1,173,304	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	436,512	436,512	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	(62,125)	(108,620)	23
Total Proprietary Capital	374,387	327,892	
LONG-TERM DEBT			
Bonds (221)	850,000	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	850,000	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	360,000	27
Accounts Payable (232)	1,572	2,200	28
Payables to Municipality (233)	44,739	37,081	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	14,718	13,735	31
Interest Accrued (237)	7,813	1,560	32
Other Current and Accrued Liabilities (238)	0	0	33
Total Current and Accrued Liabilities	68,842	414,576	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	575,733	430,836	38
Total Liabilities and Other Credits	1,868,962	1,173,304	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,508,489	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)	78,195				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,586,684	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	294,888	0	0	0	9
Total Accumulated Provision	294,888	0	0	0	
Net Utility Plant	1,291,796	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	271,627				271,627	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	23,056				23,056	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	655				655	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	23,711	0	0	0	23,711	13
Debits during year						14
Book cost of plant retired	450				450	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	450	0	0	0	450	19
Balance End of Year	294,888	0	0	0	294,888	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	0	
Balance end of year	0	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	16,139	16,114	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	16,139	16,114	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
UNAMORTIZED BOND DISCOUNT	2,489	#428	27,606	1
Total			27,606	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	436,512	1
Changes during year (explain):		
NONE	0	2
Balance end of year	436,512	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATER REVENUE BONDS	04/01/2000	11/01/2020	5.96%	850,000	1
Total Bonds (Account 221):				850,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	13,735	1
Accruals:		
Charged water department expense	15,974	2
Charged electric department expense	0	3
Charged sewer department expense	0	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	15,974	
Taxes paid during year:		
County, state and local taxes	13,735	6
Social Security taxes	1,108	7
PSC Remainder Assessment	148	8
Other (explain):		
NONE	0	9
Total payments and other debits	14,991	
Balance end of year	14,718	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
ANTICIPATION BONDS	0	44,030	37,777	6,253	1
Subtotal	0	44,030	37,777	6,253	
Advances from Municipality (223)					
NONE	0	0	0	0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0	0	0	0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	1,560	0	0	1,560	4
Subtotal	1,560	0	0	1,560	
Total	1,560	44,030	37,777	7,813	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	430,836	0	0	0	0	430,836	1
Add credits during year:							
For Services	0					0	2
For Mains	144,897					144,897	3
Other (specify):							
NONE	0					0	4
Deduct charges (specify):							
NONE	0					0	5
Balance End of Year	575,733	0	0	0	0	575,733	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	354,661					354,661	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Special Funds (125):		
NONE	0	3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE	0	4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	18,366	5
Electric	0	6
Sewer (Regulated)	0	7
Other (specify):		
NONE	0	8
Total (Acct. 142):	18,366	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	30,587	9
Merchandising, jobbing and contract work	0	10
Other (specify):		
NONE	0	11
Total (Acct. 143):	30,587	
Receivables from Municipality (145):		
PUBLIC FIRE PROTECTION	62,440	12
METER USE CHARGE	1,675	13
Total (Acct. 145):	64,115	
Prepayments (165):		
NONE	0	14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE	0	16
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO SEWER UTILITY	44,739	17
Total (Acct. 233):	44,739	
Other Deferred Credits (253):		
NONE	0	18
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,358,574	0	0	0	1,358,574	1
Materials and Supplies	16,126	0	0	0	16,126	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation	283,257	0	0	0	283,257	4
Customer Advances for Construction	0	0	0	0	0	5
Contributions in Aid of Construction	503,284	0	0	0	503,284	6
Other (specify):						
NONE	0	0	0	0	0	7
Average Net Rate Base	588,159	0	0	0	588,159	
Net Operating Income	71,844	0	0	0	71,844	8
Net Operating Income as a percent of						
Average Net Rate Base	12.22%	N/A	N/A	N/A	12.22%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	436,512	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(85,372)	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	351,140	
Net Income		
Net Income	46,495	5
Percent Return on Proprietary Capital	13.24%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Interest Accrued (Acct. 237) (Page F-16)

INTEREST WAS PAID DECEMBER 31ST, NO ACCRUAL.

Contributions in Aid of Construction (Account 271) (Page F-17)

Per review letter response:

The increase of \$144,897 to contributions in aid of construction represents grants received from the State of Wisconsin for Utility projects.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

May 16, 2001

Ms. Lois Frank, Clerk
Cambria Municipal Water Utility
P.O. Box 295
Cambria, WI 53923-0295

2000 Analytical Review DWCCA-910-PJL

Dear Ms. Frank:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. Please provide the Total kWh used for pumping for the year, line 26 of the Source of Supply, Pumping and Purchased Water Statistics schedule on page W-10, and follow this procedure in the future.
2. As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of any expense account which changed by \$2,000 and 30% when compared to the previous year and follow this procedure in the future.
3. During our review, we noted that while it is reported in the footnotes for the Water Mains schedule on page W-15 that the new mains were financed with a new bond issue, there is \$144,897 reported as contributions for water mains in column (b) of Account 271 on page F-17. Please explain.
4. As part of our review of the 2000 annual reports we are checking the Public Fire Protection Service calculations used to arrive at the figure reported on line 1 of the Other Operating Revenues (Water) schedule on page W-4. Your calculation differed from ours by approximately \$750. It appears that the utility did not prorate its calculation which is necessary due to the rate case implemented in 2000. While no adjustment is necessary, please note that in any year that new rates becomes effective, it is necessary to prorate the Public Fire Protection calculation based on how many days of the year each rate is in effect.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

FINANCIAL SECTION FOOTNOTES

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\910.doc

Response received 5/21/01, see footnotes for ID & Ownership - Contract
Operations.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contract Operations (Page iv)

May 21, 2001

Peter Leege, Financial Specialist
Division of Water, Compliance and Consumer Affairs
Public Service Commission
610 N. Whitney Way
Madison, WI 53707-7854

Dear Peter:

This is a response to your inquiry as part of the analytical review of the Village of Cambria's report. My response will follow in the same order as your letter requesting additional information.

1. Total KWW hours for the year was 183,910.

2. Expense items on page W-5 changing by \$2,000 and 30% from the previous year:

Lines 9 and 10: Decrease/Increase was due to a change in the treatment of audit fees. The 1999 office supplies account included \$3,620 of audit fees. Audit fees were put to outside services in the 2000 report.

Line 12 - Pension and Benefits: The Village increased the amount billed to the Water Utility to more accurately reflect its share of pension costs.

3. The increase of \$144,897 to contributions in aid of construction represents grants received from the State of Wisconsin for Utility projects.

4. Public fire protection change: I have noted your observation and will watch for this in 2001.

Please let me know if you need anything else.

Sincerely,

Dean S. Tillema
Certified Public Accountant
Westra, Tillema & O'Connor, LLC

DST:blv

"leegeltr.voc"

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	172,034	1
Total Sales of Water	172,034	
Other Operating Revenues		
Forfeited Discounts (470)	396	2
Other Water Revenues (474)	1,101	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,497	
Total Operating Revenues	173,531	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	39,362	5
General Operating Expenses (680-690)	23,641	6
Total Operation and Maintenance Expenses	63,003	
Other Operating Expenses		
Depreciation Expense (403)	23,056	7
Amortization Expense (404)	0	8
Taxes (408)	15,628	9
Total Other Operating Expenses	38,684	
Total Operating Expenses	101,687	
NET OPERATING INCOME	71,844	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial	1			3
Total Unmetered Sales to General Customers (460)	1	0	0	
Metered Sales to General Customers (461)				
Residential	280	12,912	47,354	4
Commercial	30	2,332	8,012	5
Industrial	14	28,514	46,083	6
Total Metered Sales to General Customers (461)	324	43,758	101,449	
Private Fire Protection Service (462)	1		1,862	7
Public Fire Protection Service (463)	1		62,440	8
Other Sales to Public Authorities (464)	12	2,061	6,283	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	339	45,819	172,034	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	62,440	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	62,440	
Forfeited Discounts (470):		
Customer late payment charges	396	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	396	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	774	7
Other (specify):		
RECONNECT CHARGES	327	8
Total Other Water Revenues (474)	1,101	
Amortization of Construction Grants (475):		
CONSTRUCTION GRANT AMORTIZATION	0	9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	17,119	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	10,771	3
Chemicals (630)	0	4
Supplies and Expenses (640)	7,683	5
Repairs of Water Plant (650)	3,541	6
Transportation Expenses (660)	248	7
Total Plant Operation and Maintenance Expenses	39,362	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	8,215	8
Office Supplies and Expenses (681)	637	9
Outside Services Employed (682)	8,285	10
Insurance Expense (684)	0	11
Employees Pensions and Benefits (686)	6,504	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	0	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	23,641	
Total Operation and Maintenance Expenses	63,003	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		14,718	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		246	2
Net property tax equivalent		14,472	
Social Security		1,008	3
PSC Remainder Assessment		148	4
Other (specify): NONE		0	5
Total tax expense		15,628	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Columbia				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.217010				3
County tax rate	mills		4.433460				4
Local tax rate	mills		7.777940				5
School tax rate	mills		12.158880				6
Voc. school tax rate	mills		1.591540				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.178830				10
Less: state credit	mills		1.656300				11
Net tax rate	mills		24.522530				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.777940				14
Combined School Tax Rate	mills		13.750420				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.528360				17
Total Tax Rate	mills		26.178830				18
Ratio of Local and School Tax to Total	dec.		0.822358				19
Total tax net of state credit	mills		24.522530				20
Net Local and School Tax Rate	mills		20.166289				21
Utility Plant, Jan. 1	\$	1,208,660	1,208,660				22
Materials & Supplies	\$	16,114	16,114				23
Subtotal	\$	1,224,774	1,224,774				24
Less: Plant Outside Limits	\$	438,351	438,351				25
Taxable Assets	\$	786,423	786,423				26
Assessment Ratio	dec.		0.928064				27
Assessed Value	\$	729,851	729,851				28
Net Local & School Rate	mills		20.166289				29
Tax Equiv. Computed for Current Year	\$	14,718	14,718				30
Tax Equivalent per 1994 PSC Report	\$	11,112					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	14,718					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	503		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	81,351		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	81,854	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	73,564		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	47,592		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	6,197		20
Total Pumping Plant	127,353	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	19,446		23
Total Water Treatment Plant	19,446	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	2,300		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			503	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			81,351	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	81,854	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			73,564	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			47,592	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			6,197	20
Total Pumping Plant	0	0	127,353	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			19,446	23
Total Water Treatment Plant	0	0	19,446	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			2,300	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	358,080		26
Transmission and Distribution Mains (343)	502,819	282,835	27
Fire Mains (344)	0		28
Services (345)	48,644	1,642	29
Meters (346)	26,285	0	30
Hydrants (348)	32,561	15,802	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	970,689	300,279	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	502		35
Computer Equipment (372.1)	1,445		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	7,371		38
Other Tangible Property (390)	0		39
Total General Plant	9,318	0	
Total utility plant in service directly assignable	1,208,660	300,279	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,208,660	300,279	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			358,080	26
Transmission and Distribution Mains (343)			785,654	27
Fire Mains (344)			0	28
Services (345)			50,286	29
Meters (346)	450		25,835	30
Hydrants (348)			48,363	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	450	0	1,270,518	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			502	35
Computer Equipment (372.1)			1,445	36
Transportation Equipment (373)			0	37
Other General Equipment (379)			7,371	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	9,318	
Total utility plant in service directly assignable	450	0	1,508,489	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	450	0	1,508,489	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,392	2,392	1
February			2,322	2,322	2
March			2,499	2,499	3
April			2,476	2,476	4
May			2,899	2,899	5
June			3,498	3,498	6
July			7,975	7,975	7
August			12,487	12,487	8
September			9,566	9,566	9
October			2,836	2,836	10
November			2,621	2,621	11
December			2,763	2,763	12
Total for year	0	0	54,334	54,334	
Less: Measured or estimated water used in main flushing and water treatment during year				3,000	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				51,334	16
Less: Water sold				45,819	17
Losses and unaccounted for				5,515	18
Percent unaccounted for to the nearest whole percent (%)				11%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				538	21
Date of maximum: 8/26/2000					22
Cause of maximum:					23
CANNING FACTORY USEAGE PEAK					
Minimum gallons pumped by all methods in any one day during reporting year				44	24
Date of minimum: 1/6/2000					25
Total KWH used for pumping for the year				183,910	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
1925 ARTESIAN WELL	1	325	10	700,000	Yes	1
1976 WELL	2	295	18	1,260,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	3		1
Location	1	3		2
Purpose	S	P		3
Destination	D	D		4
Pump Manufacturer	AMERICAN	LAYNE		5
Year Installed	1941	1976		6
Type	CENTRIFUGAL	VERTICAL TURBINE		7
Actual Capacity (gpm)	200	960		8
Pump Motor or Standby Engine Mfr	GE	GE		10
Year Installed	1974	1976		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	30	100		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	4
			5
Year constructed	1925	1995	6
			7
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	0	40	10
			11
Total capacity in gallons	70,000	209,000	12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	16
			17
Filters, type (gravity, pressure, other, none)	NONE	NONE	18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.1500	1.0000	20
			21
Is a corrosion control chemical used (yes, no)?	N	N	22
			23
Is water fluoridated (yes, no)?	N	N	24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	138	0	0	0	138	1
M	D	4.000	3,209	0	0	0	3,209	2
M	D	6.000	14,745	113	0	0	14,858	3
M	D	8.000	4,463	0	0	0	4,463	4
M	D	10.000	9,116	4,390	0	0	13,506	5
M	D	12.000	1,649	149	0	0	1,798	6
Total Within Municipality			33,320	4,652	0	0	37,972	
Total Utility			33,320	4,652	0	0	37,972	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	257	2	0	0	259	11	1
M	1.000	56	0	0	0	56		2
M	1.250	1	0	0	0	1		3
M	1.500	2	0	0	0	2		4
M	2.000	2	0	0	0	2		5
Total Utility		318	2	0	0	320	11	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	343	0	9	0	334	18	1
1.000	7	0	0	0	7	0	2
1.500	6	0	0	0	6	0	3
2.000	5	0	0	0	5	0	4
3.000	1	0	0	0	1	0	5
4.000	2	0	0	0	2	0	6
Total:	364	0	9	0	355	18	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	280	24	5	6	0	19	334	1
1.000	0	4	0	2	0	1	7	2
1.500	0	0	5	1	0	0	6	3
2.000	0	2	2	1	0	0	5	4
3.000	0	0	0	1	0	0	1	5
4.000	0	0	2	0	0	0	2	6
Total:	280	30	14	11	0	20	355	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0	0			0	1
Within Municipality	61	10			71	2
Total Fire Hydrants	61	10	0	0	71	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	62
Number of distribution system valves end of year:	180
Number of distribution valves operated during year:	50

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Per review response:

Expense items on page W-5 changing by \$2,000 and 30% from the previous year:

Lines 9 and 10: Decrease/Increase was due to a change in the treatment of audit fees. The 1999 office supplies account included \$3,620 of audit fees. Audit fees were put to outside services in the 2000 report.

Line 12 - Pension and Benefits: The Village increased the amount billed to the Water Utility to more accurately reflect its share of pension costs.

Pumping and Purchased Water Statistics (Page W-10)

kwh for pumping provided on 5/21/00 per review letter request. PJJ

Water Mains (Page W-15)

FINANCED WITH NEW BOND ISSUE.

Water Services (Page W-16)

FINANCED WITH NEW BOND ISSUE.
